

FORM NO. 97

[See rules 159 and 160]

Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by sub-rule (2) to rule 159, who does not have a permanent account number and who enters into any transaction specified in rule 159

Part-A: Nature of Transaction		
Nature of Transaction (Refer Annexure for code)		

Part-B: Declaration	
I declare that I/applicant do/does not have a Permanent Account Number (PAN). Further, I also declare that,	
i)	my status is (please select appropriate status) ; and ☐ Individual ☐ Hindu Undivided Family ☐ Association of Persons ☐ Body of Individuals ☐ Artificial Juridical person ☐ Government ☐ Trust ☐ Local Authority ☐ Foreign Company
ii)	my or our or applicants estimated total income (including income of spouse, minor child etc. as per section 99 of the Income-tax Act, 2025 (30 of 2025) computed in accordance with the provisions of Income-tax Act, 2025 (30 of 2025) for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax; or the applicant is a foreign company covered by sub-rule (2) to rule 159 and does not have any income chargeable to tax in India.
Place: _____	
Date: ____ / ____ / ____	Signature of Declarant _____

Part-C: Identity and Address details															
1	First name (NOTE 2)														
	Middle Name														
	Last Name														
2	Date of Birth / Incorporation (NOTE 3)	D	D	M	M	Y	Y	Y	Y						
3	Fathers Name (Full Name) (NOTE 4)														
4	If PAN is applied for but it is not yet generated, enter both details below: (NOTE 5)														
	i	Date of Application	D	D	M	M	Y	Y	Y	Y					
	ii	Acknowledgement Number													
5	Aadhaar number														
6	Residence Address: (NOTE 6)				7	Office Address:									
	City		State			City		State							
	Country		Pin code			Country		Pin code							
8	Select Address for Communication (Select Anyone)				☐ Residence ☐ Office										
9	Contact Details														
	Mobile number		Country Code								Number				
	Telephone number		Country Code								Number				
	Email														
10	Taxpayer Identification Number (TIN) in the Country of Residence (in case of foreign company)														
11	Details of income chargeable to tax in India in case of foreign company (Foreign Entities Only)														
	i	Quantum of income chargeable to tax (in ₹)													
	ii	Quantum of income not chargeable to tax (in ₹)													

Part-D Details of the Transaction

1	Date of Transaction	DD / MM / YYYY
2	Total amount of Transaction (₹) (NOTE 8)	
3	Amount of cash transaction, out of total amount mentioned in (above point 2) (NOTE 9)	
4	Mode of Transaction refer annexure and mention relevant code	
5	In case if transaction is in joint names	
	i) Number of persons involved in the transaction	
	ii) Share of the Declarant in percentage	

Part-E: Documents submitted as proof

I have enclosed the document for proof of Identify, Address and Date of Birth/Date of incorporation

Document Name	Document Code	Document Identification number	Name of the issuing Authority	Address of the issuing Authority
Proof of Identity (POI)				
Proof of Address (POA)				
Proof of Date of Birth (DOB) / Incorporation (DOI)				

Part-F: Verification

- I, _____, son or daughter or wife (**strike out not applicable**) of Shri _____, solemnly declare that to the best of my knowledge and belief, the information given in this application and documents, if any, accompanying it are correct and complete, and particulars shown therein are truly stated.
- I also declare that i am making this application for _____ in my capacity as _____ (self or Representative Assessee) and I am competent to make this application and verify it.
- I understand that if any part of this declaration is found to be false, I may face legal consequences under the relevant provisions of the Income-tax Act.

Signature of Declarant

Date: ____ / ____ / ____

Place: _____

Name : _____

Designation: _____

Note:

Before signing the declaration, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482 of the Income-tax Act.

Nature of Transaction :

1. Part A to F of the form are to be filled for all 6 transactions.
2. In case of individuals, the first, middle and last name shall be provided in full without any abbreviations. In other cases, the name of the entity should be provided as mentioned in the registration document issued under the relevant law, in which the entity has been constituted.
3. In case of individuals the date of birth shall be provided and in other cases the date of incorporation of the entity shall be provided.
4. In case of individuals father's name shall be provided.
5. In case the estimated total income exceeds maximum amount not chargeable to tax, the person should apply for PAN, fill out item 4 in Part C and furnish proof of submission of application.
6. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
7. The person accepting the declaration shall not accept the declaration where income chargeable to tax is shown in item 11 (i) in Part C.
8. The total amount of transaction should be filled in item 2 of part D. In case the transaction is undertaken in names of more than one-person, total number of persons involved in the transaction should be mentioned in item 5(i) of Part D and share of the person in percentage terms in item 5(ii) of Part D. e.g. for purchase of immovable property worth Rs 100/- in the name of 5 persons, with the share of declarant being 10%, the declarant should fill '100' in item 3, '5' in item 5(i) and '10' in item 5(ii).
9. The amount of cash involved in the transaction, whose value is given in item 2 of part D should be filled in item 3 of Part D

Annexure

The nature of transaction in part A may be filled as per the following codes:

No	Nature of Transaction	Code
1	Purchase or sale or gift or joint development agreement of any immovable property	01
2	Opening an account (other than basic savings and time deposit)	02
3	Investment in Time deposit	03
4	Commencement of account-based relationship with an insurer	04
5	Payment to a hotel or restaurant or convention centre or banquet hall or any person engaged in event management	05
6	Sale or purchase of goods and services of any nature not classified above	06

The mode of transaction in item 4 of part D may be filled as per the following codes:

No	Mode of Transaction	Code
1	Cash	01
2	Cheque	02
3	Card	03
4	Draft/Bankers Cheque	04
5	Online transfers	05
6	Mixed (cash and other mode)	06
7	UPI transactions	07
8	Others	08

Documents which can be produced in support of identity, address and date of birth: (not required if applied for PAN)

No	Document	Code	POI	POA	DOB/DOI
A. For Individuals and HUF					
1	AADHAAR card	01	Yes	Yes	No
2	Bank/Post office passbook bearing photograph of the person	02	Yes	Yes	No
3	Electors Photo identity card	03	Yes	Yes	Yes
4	Ration/Public Distribution System card with Photograph	04	Yes	Yes	No
5	Driving License	05	Yes	Yes	Yes
6	Passport	06	Yes	Yes	Yes
7	Pensioner Photo card	07	Yes	Yes	No
8	NREGS Job card	08	Yes	Yes	No
9	Caste or Domicile certificate bearing photo	09	Yes	Yes	No
10	Certificate of identity/address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer as per annexure A prescribed in Form 093	10	Yes	Yes	No
11	Certificate from employer	11	Yes	Yes	No
12	Kisan passbook bearing photo	12	Yes	No	No
13	Arms License	13	Yes	No	No
14	Central Government Health Scheme /Ex-servicemen Contributory Health Scheme card	14	Yes	No	Yes
15	Photo identity card issued by the government/ Public Sector Undertaking	15	Yes	No	Yes
16	Electricity bill (Not more than 3 months old)	16	No	Yes	No
17	Landline Telephone bill (Not more than 3 months old)	17	No	Yes	No
18	Water bill (Not more than 3 months old)	18	No	Yes	No
19	Consumer gas card/book or piped gas bill (Not more than 3 months old)	19	No	Yes	No
20	Bank Account Statement (Not more than 3 months old)	20	No	Yes	No
21	Credit Card statement (Not more than 3 months old)	21	No	Yes	No
22	Depository Account Statement (Not more than 3 months old)	22	No	Yes	No
23	Property registration document	23	No	Yes	No
24	Allotment letter of accommodation from Government	24	No	Yes	No

25	Passport of spouse bearing name of the person	25	No	Yes	No
26	Property tax payment receipt (Not more than one year old)	26	No	Yes	No
27	Domicile certificate bearing photo of the person	27	Yes	Yes	Yes
28	Birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955)	28	No	No	Yes
29	Pension payment order	29	No	No	Yes
30	Marriage certificate issued by the Registrar of Marriages	30	No	No	Yes
31	Matriculation certificate or mark sheet of recognised board	31	No	No	Yes
B. For Associations of Persons (Trust)					
32	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner.	32	Yes	Yes	Yes
C. For Association of Persons (other than Trusts) or Body of Individuals or Local Authority or Artificial Juridical Person					
33	Copy of Agreement or copy of certificate of registration issued by Charity commissioner or Registrar of Cooperative society or any other competent authority or any other document originating from any Central or State Government Department establishing identity, address and date of incorporation of such person.	33	Yes	Yes	Yes
D. For a Foreign Company					
34	Copy of Certificate of Registration or incorporation issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	34	Yes	Yes	Yes
35	Copy of tax identification number issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	35	Yes	Yes If Address is mentioned in the same	Yes

* The document shall be accepted only if it bears the name, date, month and year of birth or incorporation of the declarant.

(i) In case of a transaction in the name of a Minor, any of the above-mentioned documents as proof of Identity and Address of any of parents or guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent or guardian.

(ii) For HUF any document in the name of Karta of HUF is required.

(iii) In case of Government, only document required is certificate from the Head of the Department or Pay and Accounts Officer or Zonal Accounts Officer or District Treasury Officer or Cheque Drawing and Disbursing Officer.